

Colorado Income Tax Withholding Tables For Employers

What's Inside?

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- Income Tax Withholding Tables
- General Information about Colorado Income Withholding Tax
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TaxColorado.Com

Colorado Department of Revenue
Tax Forms, Information and E-Services

Colorado Income Tax Withholding

Who Must Withhold Colorado Income Tax?

You must withhold Colorado income tax from any compensation paid to any employee in accordance with the tables or rates prescribed in this booklet if:

1. The compensation is subject to federal withholding for income tax purposes; **and**
2. The employee is a Colorado resident (whether working inside **or outside** of Colorado), **or** the employee is a nonresident of Colorado performing services in Colorado.

The amount to be withheld is determined by the number of withholding tax exemptions claimed for federal income tax purposes.

Generally, self-employed persons are not subject to withholding tax. They satisfy their prepayment requirements by paying estimated income tax on Form 104 EP "Estimated Tax Vouchers for Individuals and instructions" under their own Social Security numbers.

A Colorado resident employee who works in another state may be excused from Colorado withholding on wages if income tax is withheld for the other state from those wages.

Certain agricultural and domestic employees who are exempt from federal withholding requirements are also exempt from Colorado state withholding requirements. Such employers do not have to file withholding returns with the Colorado Department of Revenue, but must file a Colorado "Transmittal of State W-2s" (DR 1093 or DR 1093A) with W-2 forms for such employees.

HB 06S-1015 Required income tax withholding - validate taxpayer identification numbers. Requires a person that makes a payment to any natural person for services performed that is not otherwise subject to state income tax withholding to deduct and withhold state income tax at the rate of 4.63% if the person who performed the services fails to provide a valid taxpayer identification number, or provides a nonresident alien taxpayer identification number issued by the internal revenue service. Makes an exception for individuals who are exempt from federal withholding. Effective July 31, 2006.

Registration as a Withholding Tax Agent

If you are required to withhold Colorado tax, you must register with the Department of Revenue as a withholding tax agent by submitting to the department a completed CR 0100 "Colorado Business Registration". You can obtain this application form and all other Department of Revenue forms from the Taxpayer Service Division by calling (303) 238-SERV (7378), or on the Colorado Taxes Web site at www.TaxColorado.com

Upon receipt of your application, the department will open a withholding tax account and (except for weekly filers) send you an "Employer's Withholding Tax Forms" coupon book. If you apply in the fourth quarter of the year, you will receive blank returns until January of the following year when the new coupon books are issued. A blank DR 1094 can also be found on the Department of Revenue Web site.

The coupon will contain the following forms:

- a supply of "Income Withholding Tax Returns" (DR 1094) for the entire year;
- "Transmittal of State W-2s" (DR 1093);
- "Account Change or Closure Form" (DR 1102).

Samples of the following forms are reproduced later in this booklet:

- DR 1094 INcome Withholding Tax Returns
- DR 1093 "Transmittal of State W-2's"
- DR 1094X "Amended Income Withholding Tax Return"

Withholding tax filing periods are normally based on the amount of tax withheld. If you have employees, estimate how much wage withholding you expect to pay for all your employees in one year. New businesses can file quarterly or can request more frequent filing if desired.

The form DR 1094X, "Amended Colorado Income Withholding Tax Return," is used to correct an original DR 1094 Income Withholding Tax Return filed with the Colorado Department of Revenue. The form 1094X should only be used if there is additional tax due for a period. If you overpaid for the period, you are required to file a DR 0137 Claim for Refund form.

For more information or questions please refer to FYI Withholding 5 "Colorado Withholding Tax Requirements." All FYIs and forms can be found on the department's Web site at www.TaxColorado.com. You may also contact the Department of Revenue at (303) 238-SERV (7378).

Uses of Account Change or Closure Form (DR 1102)

Any change in your business name and/or address must be reported to the Colorado Department of Revenue in writing on the "Account Change or Closure" form (DR 1102). You should also use this form to notify the department if the federal employer's identification number (F.E.I.N.) on your return is incorrect. Additionally, this form should be used to close your account if your business:

- is sold or terminated.
- is no longer liable for Colorado income tax withholding.
- changed structure and was issued a new F.E.I.N.
- is a corporation that merged into another corporation.

Any **change in type of ownership** requires that you close the existing account and open a new account for the business. The DR 1102 can be found on the Web site at www.TaxColorado.com

Filing periods

The department determines whether an employer will be a quarterly, monthly or weekly filer based on an annual review of the amount of Colorado withholding tax that the employer reported during the prior 12-month period of July 1 through June 30. For example, for the 2010 calendar year, DOR looks at the period July 1, 2008 through June 30, 2009 to determine how much tax the employer reported and how often the employer will file. This is called the “lookback period.”

Lookback Period — The lookback period for each employer will be re-examined each year. Any changes in withholding filing status will be effective on January 1 of the following year. If an employer’s filing status changes, the employer will be notified by the department prior to January 1. All changes in filing frequency must first be approved by the department.

Quarterly Filers — employers whose Colorado wage withholding reported during the lookback period was less than \$7,000. Due dates for quarterly filers will be the last day of the month following the close of the calendar quarter. Quarters end on March 31, June 30, September 30 and December 31. For example, a return for the quarter ending March 31 is due April 30.

Monthly Filers — employers whose Colorado wage withholding reported during the lookback period was at least \$7,000 but not more than \$50,000. Monthly filers must file a withholding return on or before the 15th day of the following month.

Weekly Filers — employers whose Colorado wage withholding reported during the lookback period was more than \$50,000. Weekly filers must remit any Colorado withholding taxes accumulated as of any Friday on or before the third business day following that Friday. Always provide the department with a Friday date for the filing period ending date.

One Exception: At the end of the year, weekly filers must make a final transmission that includes all taxes withheld for all payrolls through December 31. Therefore, December 31 will be the filing period ending date for this transmission, even if it is not

a Friday. The payment transmission is due three business days after December 31.

Employers who withhold more than \$50,000 annually must file all payments by Electronic Funds Transfer (EFT). (See below.)

Seasonal Filers — employers who do not operate their business during the entire calendar year and who do not have Colorado wage withholding when the business is not operating. The employer must obtain DOR approval and inform DOR of the months in which there will be withholding. Seasonal filers must file a return on or before the 15th business day of the month following each month of operation. Returns for scheduled months must be filed even if no taxes are withheld.

Except for weekly filers, returns must be filed for each period even if no taxes have been withheld. Weekly accounts must file at least monthly even if no taxes have been withheld. If a due date falls on a non-business day, taxes will be considered timely paid if paid on the first business day after that.

Withholding Tax Filing Requirements

There are two methods of filing Colorado withholding taxes. If you collect less than \$50,000 in Colorado withholding annually, you have two options. You may file “Income Withholding Tax Returns” (DR 1094) supplied in a withholding tax coupon book which is issued by the Department of Revenue. Remittance should be made by check. You have the additional option of remitting by Electronic Payment (EFT).

All Colorado employers who withhold \$50,000 or more annually are required to remit the tax by EFT. Use of EFT to remit tax eliminates the need to file a paper return with the payment and allows you to pay the tax with one phone call. To file by EFT, businesses must apply for a unique EFT identification number.

For an EFT application and information packet, call (303) 238-SERV (7378) or visit the Colorado Tax Web site at www.TaxColorado.com

Important note to EFT account applicants: You must indicate on the EFT application form whether you want to set up the account on a **credit** or a **debit** basis. The debit type of transaction is available to all EFT filers regardless of where you bank. A credit transaction may require a fee. Before you set up your account to remit via the **credit** transaction, **check with your bank** regarding its availability and cost.

Bonuses and Overtime

If you pay an employee overtime or a bonus on a separate check rather than as part of his/her regular payroll check, you must withhold Colorado tax. You may withhold 4.63% in lieu of using the withholding tax tables in this booklet.

Refunds and Overpayments

If you have overpaid for any period in a current year, you may claim the credit on the subsequent period in the current year only on the DR 1094 (Income Withholding Tax Return.)

Any overpayment from a previous year must be requested by filing a DR 0137 "Claim for Refund" form. The DR 0137 is available in the Department Web site.

Failure to File a Return

If you have a "zero" return, you must still report the zero amount to us, either on a paper form (DR 1094) or through our online Wage Withholding ZeroFile service. The Wage Withholding Zerofile service at www.taxview.state.co.us/zerowithholding is easy to use and allows you to file a paperless return if no taxes are due. See page 5 of this booklet under "Line 1" for directions.

If you fail to file a return, the Department of Revenue will send you a bill for our estimate of your tax due plus penalty and interest. You will have 10 days to report and pay the actual amount of tax withheld for the period plus penalty and interest on the amount of tax due.

Penalties and Interest

Willful failure to comply with Colorado state tax law is a felony punishable by up to \$100,000 for an individual, \$500,000 for a corporation, plus up to three years in jail upon conviction.

The penalty for late filing of a return is 5% of the tax withheld or \$5, whichever is greater, for the first month and an additional 1/2% for each month thereafter, not to exceed a total of 12%. The minimum late filing penalty is \$5.

If you are filing the return after the due date, interest is computed on the balance of the tax due at the **monthly** rate preprinted on the interest line. Interest is due at the current statutory rate for **each** month payment is received after the due date. If your payment is more than one month late, multiply the interest rate by the number of months times the amount of tax withheld to determine total interest due.

If you receive a notice of tax, penalty and/ or interest due which you feel is incorrect or unwarranted, please submit a written protest including any information and documents (such as photocopies of front and back of cancelled checks, or EFT confirmation numbers) you think are pertinent. EFT filers who owe penalties and interest should pay them with a check and send a letter containing the explanation, account number, filing period ending date, and amount of penalty and interest.

Any written protest to a letter received from the Department of Revenue should be sent to the address on the letter. A copy of the letter received from the department should be included with your written protest and supporting documentation.

Transmittal of State W-2s

All employers must provide each employee with an annual statement of the amounts of money deducted and withheld from their employee's wages—commonly known as W-2 Wage and Withholding Statements. These statements must also be filed with the Colorado Department of Revenue along with a summary that reconciles the wages paid and taxes withheld (DR 1093A Transmittal of State W-2s). W-2 statements may be submitted to The Department by one of two methods:

- Secure electronic submission;
- Via paper

Employers with more than 250 employees are required to submit electronically. Paper W-2 statements can now also be filed electronically rather than mailing them. For filing specifications and additional information about electronic submission requirements, visit our Web site at www.TaxColorado.com (see other taxes, Wage Withholding) or read publication FYI Withholding 6, "Methods of Filing Colorado Annual W-2 Tax Data."

The deadline for submitting W-2 statements via paper is the last day of February. Electronic submissions must be filed no later than March 31.

Businesses terminating their status as an employer must file W-2 statements within 30 days of the status change.

Be sure to write your account number on all checks and correspondence!

Filing Out the “Colorado Income Withholding Tax Return” (DR 1094)

Make sure you use the coupons in the same order as they come in the coupon book. Additionally, you are responsible for maintaining an accurate record of withholding transactions. Therefore, be sure to complete and save the “stub” provided with each return form. You may also wish to make a copy of the form before mailing. **Make check payable to the Colorado Department of Revenue. Write your account number on your check.**

Employers are required to deduct and withhold all state wage withholding from employee paychecks by rounding all withholding deductions to the nearest dollar. Round amounts under 50 cents down to 0 cents, increase amounts from 50 to 99 cents to the next dollar. As a result of deducting whole dollar amounts from the employee pay, all amounts shown on tax returns, employee statements (including W-2s, 1099s) annual reconciliation reports, and all books and records of the employer will be whole dollars. [The Department will not require taxpayers to withhold in whole dollars if they make their wage withholding payments by electronic funds transfer and their W-2 statements by secure electronic submission.]

Line 1: Enter the amount withheld for the period which you are reporting. If the tax is zero, you may file a paperless return through the Wage Withholding ZeroFile service at www.taxview.state.co.us/zerowithholding you must file either a paper or online "zero" return to avoid receiving a nonfiler notice.

Line 2: Use this line to claim a credit for any overpayment of tax for a prior tax period of the current year, which will be subtracted from the tax due for this period in calculating your total remittance. **Be sure to complete the back of your return** if you report any amount on Line 2. If the overpayment amount is greater than Line 3, you may carry over the credit to the next return for the current year only.

Line 3: Enter the total of line 1 minus line 2. This will be the total amount of tax due for the period before any penalty and interest charges.

Line 4: If you are filing late, enter penalty of 5% of Line 1 for the first month plus 1/2% of Line 1 for each additional month this return is late. You must enter a minimum of \$5 if the return is late. The maximum penalty may not exceed 12%.

Line 5: Enter the interest computed on the balance of the tax due at the **monthly rate preprinted** on the interest line if our are filing the return after the due date. Interest is due at the current statutory rate for **each** month payment is received **after** the due date. If your payment is more than one month late, multiply the interest rate by the number of months times the amount of tax to determine total interest due. Refer to FYI-General “Colorado Civil Tax Penalties and Interest” at www.TaxColorado.com for current interest rates if not preprinted on the form.

Line 6: Enter the amount remitted, the total of lines 3, 4, and 5.

Income Withholding Tax (DR 1094)

INCOME WITHHOLDING TAX for DR 1094 (10/26/10) **COLORADO DEPARTMENT OF REVENUE INCOME WITHHOLDING TAX RETURN**

FILING PERIOD	
1. Colo. tax withheld	
2. Overpayment for prior periods of current year	
3. Total 1 minus 2	
4. Penalty	
5. Interest	
6. Total Paid	
DATE PAID:	

“Stub” for your records

ACCOUNT NUMBER	PERIOD	DUE DATE
1000-100	(13)	

Signed under penalty of perjury in the second degree.

Signature	Date	Phone
S.S. NO. 1	The State may convert your check to a one-time electronic banking transaction. Your bank account may be debited as early as the same day received by the State. If converted, your check will not be returned. If your check is rejected due to insufficient or uncollected funds, the Department of Revenue may collect the payment amount direct from your bank account electronically.	
S.S. NO. 2		
F.E.I.N.		

Make checks payable to and mail to: Colorado Department of Revenue, Denver CO 80261-0009

1 Colorado tax withheld	(100)	00
2 Overpayment of tax for PRIOR PERIODS OF CURRENT YEAR to be subtracted from current tax. (905)	00	00
3 Line 1 minus line 2	00	00
4 Penalty	(200)	00
5 Interest .0025 (300)	00	00
6 Total Remitted (Total of lines 3, 4 & 5)	(355)	00

DO NOT WRITE IN THIS SPACE.

Your account number will be preprinted here.

Signature of person who prepared return.

Computer code information preprinted here.

DO NOT WRITE IN THIS SPACE.

“Stub” for your records

Social Security number(s) and/or F.E.I.N. you provided on your application preprinted here.

Your mailing address preprinted here. Changes must be made on DR 1102 “Account Change or Closure Form.”

Filing Out the "Colorado Amended Income Withholding Tax Return" (DR 1094X)

INSTRUCTIONS

The form DR 1094X, Amended Colorado Income Withholding Tax Return, is used to correct an original DR 1094 Income Withholding Tax Return filed with the Colorado Department of Revenue. The DR 1094X **should only be used if there is an additional tax due** for a period. If you overpaid for the period you are required to file a DR 0137 Claim for Refund Form. For more information or questions please refer to FYI Withholding 5 Colorado Withholding Tax Requirements. All FYIs and forms can be found on the department's Web site at www.TaxColorado.com You may also contact the Department of Revenue at (303) 238-SERV (7378).

SPECIFIC INSTRUCTIONS FOR COMPLETING AMENDED INCOME WITHHOLDING TAX RETURNS

- ACCOUNT NO.:** Be sure to write your account number on the form.
- FILING PERIOD:** List the period for which you collected withholding.
- LINE 1: TOTAL COLORADO TAX WITHHELD** — Enter the amount of Colorado income tax withheld for the period.
- LINE 2:** Enter amount previously paid for the period.
- LINE 3:** Enter the amount you overpaid from a prior period (this period must be in the same calendar year).
- LINE 4:** Enter the amount of your credits and payments. Line 2 + line 3.
- LINE 5:** Enter any additional tax due for the period. Line 1 - line 4.
- LINE 6: PENALTY** — Enter the appropriate late payment penalty due with your tax payment. The penalty is calculated at 5% (.05) for any part of the first month, .5% (.005) for each additional month thereafter for a maximum of 12% (.12). If the total penalty calculated is less than \$5.00, you must enter \$5.00 here.
- LINE 7: INTEREST** — Enter the appropriate interest due with your tax payment. Refer to FYI General 11 Colorado Civil Tax Penalties and Interest at www.TaxColorado.com for assistance.

LINE 8: Enter total amount remitted with this coupon. Make check or money order payable to the Colorado Department of Revenue. Be sure to write your account number on your check. Mail the completed form and your check to:

Colorado Department of Revenue
Denver, CO 80261-0009

All state withholding accounts are required to deduct and withhold in whole dollar amounts. Round dollar amounts under 50 cents down to 0 cents, increase amounts from 50 to 99 cents to the next dollar. As a result of deducting in whole dollar amounts from employee pay, all amounts shown on tax returns, employee statements (including W-2s), annual reconciliation reports, and all books and records of the employer shall be in whole dollars.

FOR YOUR RECORDS: INCOME WITHHOLDING TAX for

FILING PERIOD

1 Total Colorado tax withheld for the period.		00
2 Amount of tax previously paid for the period.		00
3 Overpayment of tax from a prior period (see instructions).		00
4 Net credits (Line 2 + Line 3)		00
5 Addl. tax due (Line 1 - Line 4)		00
6 Penalty (see instructions)		00
7 Interest (see instructions)		00
8 Total Remitted (Total of lines 5, 6 & 7)	\$.00

▼ Retain Top For Your Records — Return Only The Coupon Below — Detach Here ▼

COLORADO DEPARTMENT OF REVENUE AMENDED INCOME WITHHOLDING TAX RETURN

ACCOUNT NO.	PERIOD	DUE DATE

Signed under penalty of perjury in the second degree.

Signature Date Phone

S.S. NO. 1
S.S. NO. 2
F.E.I.N.

The State may convert your check to a one-time electronic banking transaction. Your bank account may be debited as early as the same day received by the State. If converted, your check will not be returned. If your check is rejected due to insufficient or uncollected funds, the Department of Revenue may collect the payment amount directly from your bank account electronically.

1000-105 (13)

1 Total Colorado tax withheld for the period.		00
2 Amount of tax previously paid for the period.		00
3 Overpayment of tax from a prior period (see instructions). (905)		00
4 Net credits (Line 2 + Line 3)		00
5 Addl. tax due (Line 1 - Line 4) (100)		00
6 Penalty (see instructions) (200)		00
7 Interest (see instructions) (300)		00
8 Total Remitted (Total of lines 5, 6 & 7) (355)	\$.00

Filling Out the “Transmittal of State W-2s” (DR 1093)

- Line 1:** Enter the total amount of Colorado income taxes withheld for the calendar year. The amount should match the total of those on the W-2 forms attached to the transmittal form, or submitted electronically.
- Line 2:** Enter the amount of withholding tax actually remitted to the Department of Revenue for the calendar year. **Do not include penalty or interest paid during the year.**
- Line 3:** If Line 1 is greater than Line 2, enter the “Additional Tax Due” in the space provided (3A). If Line 1 is less than Line 2, enter the “Tax Overpayment” in the space provided (3B). In either case, you must provide an explanation of any difference between Lines 1 and 2 on the back of the DR 1093.
- Line 4:** If additional tax is due with this reconciliation, you must pay a penalty on the balance due (Line 3A) from the date it was due at the same rates prescribed for late return filings. (See “Penalties and Interest” on page 4 of this booklet.)

Line 5: If additional tax is due with this reconciliation, you must also pay interest on the amount due (Line 3A) from the date it was due at the current statutory rate. (See "Penalties and Interest" on page 4 of this booklet.)

Line 6: Enter any tax due plus penalty and interest (total of Lines 3A, 4 and 5) and pay this amount with your DR 1093.

Tax Refund: If you have overpaid withholding for the year (Line 3B), a tax refund will be issued to you automatically upon the processing of a timely filed DR 1093.

NOTE: A paper DR 1093 form **must** accompany all W-2 data submissions by paper or electronically submitted with the amounts listed on line 3A or 3B.

Amended DR 1093: If you need to file an amended DR 1093, you are required to check the box “Check here if this is an Amended Return” box. A separate amended return must be filed for each period. The amended return must show **all** tax columns as corrected, not merely the difference(s). The amended return will replace the original return in its entirety.

Transmittal of State W-2s (DR 1093)

YOU MUST PROVIDE THIS INFORMATION

<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td>1. Colo. income tax withheld per W-2s</td><td></td></tr> <tr><td>2. Colo. income tax withheld and paid</td><td></td></tr> <tr><td>3. A. Additional Tax or B. Tax Refund</td><td></td></tr> <tr><td>4. Penalty</td><td></td></tr> <tr><td>5. Interest</td><td></td></tr> <tr><td>6. Total Paid</td><td></td></tr> <tr><td>DATE PAID:</td><td></td></tr> </table>	1. Colo. income tax withheld per W-2s		2. Colo. income tax withheld and paid		3. A. Additional Tax or B. Tax Refund		4. Penalty		5. Interest		6. Total Paid		DATE PAID:		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th colspan="4" style="background-color: yellow;">DR 1093 (10/28/10) COLORADO DEPARTMENT OF REVENUE ANNUAL TRANSMITTAL OF STATE W-2 and 1099 FORMS</th> </tr> <tr> <td style="width: 25%;">Account Number</td> <td style="width: 25%;">Period</td> <td style="width: 25%;">Due Date</td> <td style="width: 25%;"># of pages of W-2's and 1099s attached</td> </tr> <tr> <td></td> <td></td> <td></td> <td style="text-align: right; font-weight: bold;">1000-130 13</td> </tr> <tr> <td>SSN 1</td> <td>SSN 2</td> <td colspan="2">F.E.I.N</td> </tr> <tr> <td colspan="4"> Check here if this is an Amended Return <input checked="" type="checkbox"/> </td> </tr> <tr> <td colspan="4">Account Name</td> </tr> <tr> <td colspan="4" style="text-align: center;">SIGNED UNDER PENALTY OF PERJURY IN THE SECOND DEGREE</td> </tr> <tr> <td colspan="2">Signature</td> <td>Date</td> <td>Phone</td> </tr> <tr> <td colspan="4"> Mail reconciliation with W-2 and/or 1099 forms and any payment due on line 6 to: Colorado Department of Revenue, Denver, Colorado 80261-0009 The State may convert your check to a one-time electronic banking transaction. Your bank account may be debited as early as the same day received by the State. If converted, your check will not be returned. If your check is rejected due to insufficient or uncollected funds, the Department of Revenue may collect the payment amount direct from your bank account electronically. Paid by EFT <input type="checkbox"/> </td> </tr> <tr> <td colspan="4"> Mail reconciliation together with wage and tax statements to: Colorado Department of Revenue, Denver CO 80261-0009 </td> </tr> <tr> <td colspan="2">1. Total Colorado income taxes withheld per W-2 and 1099 forms attached</td> <td></td> <td style="text-align: right;">00</td> </tr> <tr> <td colspan="2">2. Total Colorado income taxes remitted for the period indicated at left</td> <td></td> <td style="text-align: right;">00</td> </tr> <tr> <td colspan="2">3. A. ADDITIONAL TAX DUE (100)</td> <td></td> <td style="text-align: right;">00</td> </tr> <tr> <td colspan="2">or</td> <td></td> <td></td> </tr> <tr> <td colspan="2">B. REFUND (415)</td> <td></td> <td style="text-align: right;">00</td> </tr> <tr> <td colspan="2">4. PENALTY (200)</td> <td></td> <td style="text-align: right;">00</td> </tr> <tr> <td colspan="2">5. INTEREST (300)</td> <td></td> <td style="text-align: right;">00</td> </tr> <tr> <td colspan="2">6. TOTAL AMOUNT DUE with this report (355)</td> <td></td> <td style="text-align: right;">.00</td> </tr> </table>	DR 1093 (10/28/10) COLORADO DEPARTMENT OF REVENUE ANNUAL TRANSMITTAL OF STATE W-2 and 1099 FORMS				Account Number	Period	Due Date	# of pages of W-2's and 1099s attached				1000-130 13	SSN 1	SSN 2	F.E.I.N		Check here if this is an Amended Return <input checked="" type="checkbox"/>				Account Name				SIGNED UNDER PENALTY OF PERJURY IN THE SECOND DEGREE				Signature		Date	Phone	Mail reconciliation with W-2 and/or 1099 forms and any payment due on line 6 to: Colorado Department of Revenue, Denver, Colorado 80261-0009 The State may convert your check to a one-time electronic banking transaction. Your bank account may be debited as early as the same day received by the State. If converted, your check will not be returned. If your check is rejected due to insufficient or uncollected funds, the Department of Revenue may collect the payment amount direct from your bank account electronically. Paid by EFT <input type="checkbox"/>				Mail reconciliation together with wage and tax statements to: Colorado Department of Revenue, Denver CO 80261-0009				1. Total Colorado income taxes withheld per W-2 and 1099 forms attached			00	2. Total Colorado income taxes remitted for the period indicated at left			00	3. A. ADDITIONAL TAX DUE (100)			00	or				B. REFUND (415)			00	4. PENALTY (200)			00	5. INTEREST (300)			00	6. TOTAL AMOUNT DUE with this report (355)			.00
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“Stub” for your records

Check this box if you are filing an amended DR 1093. See instructions above.

Computer code information preprinted here. **DO NOT WRITE IN THIS SPACE**

How to Determine the Amount to Withhold

There are two different methods for determining how much income you should withhold from an employee's paycheck:

- Wage Bracket Method.(Instructions provided below.)
- Percentage Method of Withholding. (See pages 22 and 23.)

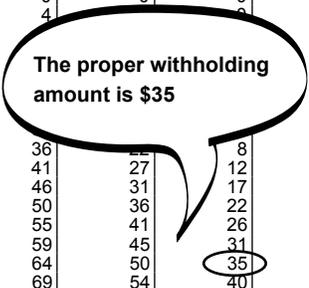
Wage Bracket Method

Find the proper table (on pages 12 through 21) for your payroll period and the employee's marital

status as shown on the Form W-4. Then, based on the number of withholding allowances claimed on the Form W-4 and the amount of wages, find the amount of income to withhold.

Example: To find the amount of income to withhold from the paycheck of a married employee who claims three allowances and who is paid \$2,375 on a monthly basis, refer to the table on page 20, partially displayed below.

Monthly Payroll Period--Married Persons (for wages paid on or after January 1, 2011)												
Wages are		and the number of withholding allowances claimed is:										
at least	less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is:												
\$0	\$700	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
700	800	4	0	0	0	0	0	0	0	0	0	0
800	900	9	0	0	0	0	0	0	0	0	0	0
900	1,000	14	0	0	0	0	0	0	0	0	0	0
1,000	1,100	18	4	0	0	0	0	0	0	0	0	0
1,100	1,200	23										
1,200	1,300	27										
1,300	1,400	32										
1,400	1,500	37										
1,500	1,600	41										
1,600	1,700	46										
1,700	1,800	51	36	27	8	0	0	0	0	0	0	0
1,800	1,900	55	41	27	12	0	0	0	0	0	0	0
1,900	2,000	60	46	31	17	3	0	0	0	0	0	0
2,000	2,100	64	50	36	22	7	0	0	0	0	0	0
2,100	2,200	69	55	41	26	12	0	0	0	0	0	0
2,200	2,300	74	59	45	31	17	2	0	0	0	0	0
2,300	2,400	78	64	50	35	21	7	0	0	0	0	0
2,400	2,500	83	69	54	40	26	12	0	0	0	0	0
2,500	2,600	88	73	59	45	30	16	2	0	0	0	0
2,600	2,700	92	78	64	49	35	21	7	0	0	0	0
2,700	2,800	97	83	68	54	40	25	11	0	0	0	0
2,800	2,900	101	87	73	59	44	30	16	2	0	0	0
2,900	3,000	106	92	78	63	49	35	20	6	0	0	0
3,000	3,100	111	96	82	68	54	39	25	11	0	0	0
3,100	3,200	115	101	87	73	58	44	30	15	1	0	0
3,200	3,300	120	106	91	77	63	49	34	20	6	0	0
3,300	3,400	125	110	96	82	68	53	39	25	10	0	0
3,400	3,500	129	115	101	86	72	58	44	29	15	1	0
3,500	3,600	134	120	105	91	77	63	48	34	20	5	0
3,600	3,700	139	124	110	96	81	67	53	39	24	10	0
3,700	3,800	143	129	115	100	86	72	57	43	29	15	0
3,800	3,900	148	133	119	105	91	76	62	48	34	19	5
3,900	4,000	152	138	124	110	95	81	67	52	38	24	10
4,000	4,100	157	143	128	114	100	86	71	57	43	29	14
4,100	4,200	162	147	133	119	105	90	76	62	47	33	19
4,200	4,300	166	152	138	123	109	95	81	66	52	38	24
4,300	4,400	171	157	142	128	114	100	85	71	57	42	28
4,400	4,500	176	161	147	133	118	104	90	76	61	47	33
4,500	4,600	180	166	152	137	123	109	95	80	66	52	37
4,600	4,700	185	171	156	142	128	113	99	85	71	56	42
4,700	4,800	189	175	161	147	132	118	104	90	75	61	47
4,800	4,900	194	180	166	151	137	123	108	94	80	66	51
4,900	5,000	199	184	170	156	142	127	113	99	84	70	56
5,000	5,100	203	189	175	161	146	132	118	103	89	75	61
5,100	5,200	208	194	179	165	151	137	122	108	94	79	65
5,200	5,300	213	198	184	170	155	141	127	113	98	84	70
5,300	5,400	217	203	189	174	160	146	132	117	103	89	74
5,400	5,500	222	208	193	179	165	150	136	122	108	93	79
5,500	5,600	226	212	198	184	169	155	141	127	112	98	84
5,600	5,700	231	217	203	188	174	160	145	131	117	103	88
5,700	5,800	236	221	207	193	179	164	150	136	122	107	93
5,800	5,900	240	226	212	198	183	169	155	140	126	112	98
5,900	6,000	245	231	216	202	188	174	159	145	131	117	102
6,000	6,100	250	235	221	207	193	178	164	150	135	121	107
6,100	6,200	254	240	226	211	197	183	169	154	140	126	112
6,200	6,300	259	245	230	216	202	188	173	159	145	130	116
6,300	6,400	264	249	235	221	206	192	178	164	149	135	121
6,400	6,500	268	254	240	225	211	197	182	168	154	140	125
6,500 and over	4.63 percent of the excess over \$6,500 plus											
	270	256	242	228	213	199	185	171	156	142	128	



What If an Employee Claims More than 10 Allowances?

You can use the Percentage Method or adapt the tables for employees with more than 10 allowances as follows:

1. Multiply the number of withholding allowances over 10 by the value of one allowance for the payroll period, which is listed on the second line of the **Allowance Table on page 23**.
2. Subtract the result from the employee's wages.
3. Find this amount on the appropriate table and withhold the amount of income in the column for 10 allowances.

Example: Withholding for a married employee who is paid \$4,750 on a monthly basis and claims 12 allowances would be calculated as follows:

Total allowances	12
Subtract 10	<u> - 10</u>
Excess allowances	2
Multiply by 1 allowance value	x \$ <u> 308</u>
Value of excess allowances.....	\$ 616
Monthly wage	\$ 4,750
Subtract value of excess allowances.....	<u> - 616</u>
Adjusted wage	\$ 4,134

Find \$4,134 on table on page 19. Find the amount to be withheld in the last column (10 allowances).

The proper withholding amount is \$19

Frequently Asked Questions About Colorado Withholding Tax Requirements

Question: Is there a separate Colorado form similar to the federal W-4 form the employee must complete?

Answer: No. Use the same exemptions for Colorado withholding as the employee claims on the federal W-4 forms. [Call (800) 829-1040 to order federal W-4 forms.]

Question: Should I furnish a listing of individual employees with my returns?

Answer: No. A breakdown or listing of individual employees is not required with your returns. This information on the W-2s is filed with your annual "Transmittal of State W-2s" (DR 1093).

Question: What determines whether a return is filed late?

Answer: The postmark stamped by the U.S. Postal Service determines whether a filing is late. In other words, if a return that is due on the 15th day of a month is postmarked on or before the 15th, it will be accepted as "timely filed" regardless of when it arrives at Department of Revenue offices. Timely filing for weekly filers requires deposit of funds in the state account on or before the due date. You must phone in the transfer instruction before 4:00 p.m. Mountain time on the date the payment is due.

Question: What should I do if I lose, damage, or destroy my coupon book?

Answer: Contact the Colorado Tax Information Call Center at (303) 238-SERV (7378) to request a new book or download the DR 1094 from our Web site at www.TaxColorado.com

Question: What happens if an erroneous EFT transfer occurs?

Answer: Upon notification from the taxpayer, the department will immediately refund any money erroneously transferred from your account regardless of the type of erroneous transfer.

Question: How do EFT filers pay penalty and interest?

Answer: Payment of penalties and interest must be made by check. Include a copy of the letter received from the department and an explanation of the payment.

Question: Can I opt to file my withholding taxes by EFT even if I don't collect \$50,000 in withholding taxes annually?

Answer: Yes. The department encourages it. Call (303) 238-SERV (7378) or visit the department's Colorado Taxes Web page at www.TaxColorado.com for the Electronic Payment (EFT) application and information packet.

Colorado Income Tax Withholding Tables

for wages paid on or after January 1, 2011

Weekly Payroll Period--Single Persons (for wages paid on or after January 1, 2011)

Wages are		and the number of withholding allowances claimed is:										
at least	less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is:										
\$0	\$75	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
75	100	2	0	0	0	0	0	0	0	0	0	0
100	125	3	0	0	0	0	0	0	0	0	0	0
125	150	4	1	0	0	0	0	0	0	0	0	0
150	175	6	2	0	0	0	0	0	0	0	0	0
175	200	7	4	0	0	0	0	0	0	0	0	0
200	225	8	5	1	0	0	0	0	0	0	0	0
225	250	9	6	3	0	0	0	0	0	0	0	0
250	275	10	7	4	0	0	0	0	0	0	0	0
275	300	11	8	5	2	0	0	0	0	0	0	0
300	325	13	9	6	3	0	0	0	0	0	0	0
325	350	14	10	7	4	1	0	0	0	0	0	0
350	375	15	12	8	5	2	0	0	0	0	0	0
375	400	16	13	9	6	3	0	0	0	0	0	0
400	425	17	14	11	7	4	1	0	0	0	0	0
425	450	18	15	12	9	5	2	0	0	0	0	0
450	475	20	16	13	10	6	3	0	0	0	0	0
475	500	21	17	14	11	8	4	1	0	0	0	0
500	525	22	19	15	12	9	5	2	0	0	0	0
525	550	23	20	16	13	10	7	3	0	0	0	0
550	575	24	21	18	14	11	8	4	1	0	0	0
575	600	25	22	19	15	12	9	6	2	0	0	0
600	625	26	23	20	17	13	10	7	3	0	0	0
625	650	28	24	21	18	14	11	8	5	1	0	0
650	675	29	26	22	19	16	12	9	6	2	0	0
675	700	30	27	23	20	17	13	10	7	4	0	0
700	725	31	28	25	21	18	15	11	8	5	1	0
725	750	32	29	26	22	19	16	13	9	6	3	0
750	775	33	30	27	24	20	17	14	10	7	4	0
775	800	35	31	28	25	21	18	15	12	8	5	2
800	825	36	32	29	26	23	19	16	13	9	6	3
825	850	37	34	30	27	24	20	17	14	11	7	4
850	875	38	35	31	28	25	22	18	15	12	8	5
875	900	39	36	33	29	26	23	19	16	13	10	6
900	925	40	37	34	30	27	24	21	17	14	11	7
925	950	42	38	35	32	28	25	22	18	15	12	9
950	975	43	39	36	33	30	26	23	20	16	13	10
975	1,000	44	41	37	34	31	27	24	21	17	14	11
1,000	1,025	45	42	38	35	32	29	25	22	19	15	12
1,025	1,050	46	43	40	36	33	30	26	23	20	17	13
1,050	1,075	47	44	41	37	34	31	28	24	21	18	14
1,075	1,100	48	45	42	39	35	32	29	25	22	19	16
1,100	1,125	50	46	43	40	36	33	30	27	23	20	17
1,125	1,150	51	48	44	41	38	34	31	28	24	21	18
1,150	1,175	52	49	45	42	39	35	32	29	26	22	19
1,175	1,200	53	50	47	43	40	37	33	30	27	23	20
1,200	1,225	54	51	48	44	41	38	35	31	28	25	21
1,225	1,250	55	52	49	46	42	39	36	32	29	26	22
1,250	1,275	57	53	50	47	43	40	37	34	30	27	24
1,275	1,300	58	54	51	48	45	41	38	35	31	28	25
1,300	1,325	59	56	52	49	46	42	39	36	33	29	26
1,325	1,350	60	57	53	50	47	44	40	37	34	30	27
1,350	1,375	61	58	55	51	48	45	41	38	35	32	28
1,375	1,400	62	59	56	52	49	46	43	39	36	33	29
1,400	1,425	64	60	57	54	50	47	44	40	37	34	31
1,425	1,450	65	61	58	55	52	48	45	42	38	35	32
1,450	1,475	66	63	59	56	53	49	46	43	39	36	33
1,475	1,500	67	64	60	57	54	51	47	44	41	37	34
1,500	1,525	68	65	62	58	55	52	48	45	42	39	35
		4.63 percent of the excess over \$1,525 plus										
1,525 and over		69	65	62	59	56	52	49	46	42	39	36

Weekly Payroll Period--Married Persons (for wages paid on or after January 1, 2011)

Wages are		and the number of withholding allowances claimed is:										
at least	less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is:										
\$0	\$175	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
175	200	2	0	0	0	0	0	0	0	0	0	0
200	225	3	0	0	0	0	0	0	0	0	0	0
225	250	4	1	0	0	0	0	0	0	0	0	0
250	275	5	2	0	0	0	0	0	0	0	0	0
275	300	6	3	0	0	0	0	0	0	0	0	0
300	325	7	4	1	0	0	0	0	0	0	0	0
325	350	9	5	2	0	0	0	0	0	0	0	0
350	375	10	6	3	0	0	0	0	0	0	0	0
375	400	11	8	4	1	0	0	0	0	0	0	0
400	425	12	9	5	2	0	0	0	0	0	0	0
425	450	13	10	7	3	0	0	0	0	0	0	0
450	475	14	11	8	4	1	0	0	0	0	0	0
475	500	16	12	9	6	2	0	0	0	0	0	0
500	525	17	13	10	7	4	0	0	0	0	0	0
525	550	18	15	11	8	5	1	0	0	0	0	0
550	575	19	16	12	9	6	3	0	0	0	0	0
575	600	20	17	14	10	7	4	0	0	0	0	0
600	625	21	18	15	11	8	5	2	0	0	0	0
625	650	22	19	16	13	9	6	3	0	0	0	0
650	675	24	20	17	14	10	7	4	1	0	0	0
675	700	25	22	18	15	12	8	5	2	0	0	0
700	725	26	23	19	16	13	9	6	3	0	0	0
725	750	27	24	21	17	14	11	7	4	1	0	0
750	775	28	25	22	18	15	12	9	5	2	0	0
775	800	29	26	23	20	16	13	10	6	3	0	0
800	825	31	27	24	21	17	14	11	8	4	1	0
825	850	32	28	25	22	19	15	12	9	5	2	0
850	875	33	30	26	23	20	16	13	10	7	3	0
875	900	34	31	27	24	21	18	14	11	8	4	1
900	925	35	32	29	25	22	19	15	12	9	6	2
925	950	36	33	30	26	23	20	17	13	10	7	3
950	975	38	34	31	28	24	21	18	14	11	8	5
975	1000	39	35	32	29	26	22	19	16	12	9	6
1000	1025	40	37	33	30	27	23	20	17	13	10	7
1025	1050	41	38	34	31	28	25	21	18	15	11	8
1050	1075	42	39	36	32	29	26	22	19	16	13	9
1075	1100	43	40	37	33	30	27	24	20	17	14	10
1100	1125	44	41	38	35	31	28	25	21	18	15	12
1125	1150	46	42	39	36	32	29	26	23	19	16	13
1150	1175	47	43	40	37	34	30	27	24	20	17	14
1175	1200	48	45	41	38	35	31	28	25	22	18	15
1200	1225	49	46	43	39	36	33	29	26	23	19	16
1225	1250	50	47	44	40	37	34	30	27	24	21	17
1250	1275	51	48	45	42	38	35	32	28	25	22	18
1275	1300	53	49	46	43	39	36	33	30	26	23	20
1300	1325	54	50	47	44	41	37	34	31	27	24	21
1325	1350	55	52	48	45	42	38	35	32	29	25	22
1350	1375	56	53	49	46	43	40	36	33	30	26	23
1375	1400	57	54	51	47	44	41	37	34	31	28	24
1400	1425	58	55	52	48	45	42	39	35	32	29	25
1425	1450	60	56	53	50	46	43	40	36	33	30	27
1450	1475	61	57	54	51	48	44	41	38	34	31	28
1475	1500	62	59	55	52	49	45	42	39	35	32	29
1500	1525	63	60	56	53	50	47	43	40	37	33	30
1525	1550	64	61	58	54	51	48	44	41	38	35	31
1550	1575	65	62	59	55	52	49	46	42	39	36	32
1575	1600	66	63	60	57	53	50	47	43	40	37	34
1600	1625	68	64	61	58	54	51	48	45	41	38	35
		4.63 percent of the excess over \$1,625 plus										
1625 and over		68	65	62	58	55	52	48	45	42	39	35

Bi-Weekly Payroll Period--Single Persons (for wages paid on or after January 1, 2011)

Wages are		and the number of withholding allowances claimed is:										
at least	less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is:										
\$0	\$100	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
100	150	2	0	0	0	0	0	0	0	0	0	0
150	200	4	0	0	0	0	0	0	0	0	0	0
200	250	7	0	0	0	0	0	0	0	0	0	0
250	300	9	2	0	0	0	0	0	0	0	0	0
300	350	11	5	0	0	0	0	0	0	0	0	0
350	400	14	7	0	0	0	0	0	0	0	0	0
400	450	16	9	3	0	0	0	0	0	0	0	0
450	500	18	12	5	0	0	0	0	0	0	0	0
500	550	21	14	7	1	0	0	0	0	0	0	0
550	600	23	16	10	3	0	0	0	0	0	0	0
600	650	25	19	12	5	0	0	0	0	0	0	0
650	700	28	21	14	8	1	0	0	0	0	0	0
700	750	30	23	17	10	3	0	0	0	0	0	0
750	800	32	26	19	12	6	0	0	0	0	0	0
800	850	34	28	21	15	8	2	0	0	0	0	0
850	900	37	30	24	17	10	4	0	0	0	0	0
900	950	39	32	26	19	13	6	0	0	0	0	0
950	1,000	41	35	28	22	15	8	2	0	0	0	0
1,000	1,050	44	37	31	24	17	11	4	0	0	0	0
1,050	1,100	46	39	33	26	20	13	6	0	0	0	0
1,100	1,150	48	42	35	29	22	15	9	2	0	0	0
1,150	1,200	51	44	37	31	24	18	11	5	0	0	0
1,200	1,250	53	46	40	33	27	20	13	7	0	0	0
1,250	1,300	55	49	42	36	29	22	16	9	3	0	0
1,300	1,350	58	51	44	38	31	25	18	11	5	0	0
1,350	1,400	60	53	47	40	34	27	20	14	7	1	0
1,400	1,450	62	56	49	42	36	29	23	16	10	3	0
1,450	1,500	65	58	51	45	38	32	25	18	12	5	0
1,500	1,550	67	60	54	47	41	34	27	21	14	8	1
1,550	1,600	69	63	56	49	43	36	30	23	16	10	3
1,600	1,650	71	65	58	52	45	39	32	25	19	12	6
1,650	1,700	74	67	61	54	47	41	34	28	21	15	8
1,700	1,750	76	70	63	56	50	43	37	30	23	17	10
1,750	1,800	78	72	65	59	52	45	39	32	26	19	13
1,800	1,850	81	74	68	61	54	48	41	35	28	21	15
1,850	1,900	83	76	70	63	57	50	44	37	30	24	17
1,900	1,950	85	79	72	66	59	52	46	39	33	26	19
1,950	2,000	88	81	75	68	61	55	48	42	35	28	22
2,000	2,050	90	83	77	70	64	57	50	44	37	31	24
2,050	2,100	92	86	79	73	66	59	53	46	40	33	26
2,100	2,150	95	88	81	75	68	62	55	49	42	35	29
2,150	2,200	97	90	84	77	71	64	57	51	44	38	31
2,200	2,250	99	93	86	80	73	66	60	53	47	40	33
2,250	2,300	102	95	88	82	75	69	62	55	49	42	36
2,300	2,350	104	97	91	84	78	71	64	58	51	45	38
2,350	2,400	106	100	93	86	80	73	67	60	54	47	40
2,400	2,450	109	102	95	89	82	76	69	62	56	49	43
2,450	2,500	111	104	98	91	84	78	71	65	58	52	45
2,500	2,550	113	107	100	93	87	80	74	67	60	54	47
2,550	2,600	115	109	102	96	89	83	76	69	63	56	50
2,600	2,650	118	111	105	98	91	85	78	72	65	58	52
2,650	2,700	120	114	107	100	94	87	81	74	67	61	54
2,700	2,750	122	116	109	103	96	89	83	76	70	63	57
2,750	2,800	125	118	112	105	98	92	85	79	72	65	59
2,800	2,850	127	120	114	107	101	94	88	81	74	68	61
2,850	2,900	129	123	116	110	103	96	90	83	77	70	63
2,900	2,950	132	125	119	112	105	99	92	86	79	72	66
2,950	3,000	134	127	121	114	108	101	94	88	81	75	68
		4.63 percent of the excess over \$3,000 plus										
3,000 and over		135	129	122	115	109	102	96	89	82	76	69

Bi-Weekly Payroll Period--Married Persons (for wages paid on or after January 1, 2011)

Wages are		and the number of withholding allowances claimed is:										
at least	less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is:										
\$0	\$300	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
300	350	1	0	0	0	0	0	0	0	0	0	0
350	400	3	0	0	0	0	0	0	0	0	0	0
400	450	6	0	0	0	0	0	0	0	0	0	0
450	500	8	1	0	0	0	0	0	0	0	0	0
500	550	10	4	0	0	0	0	0	0	0	0	0
550	600	13	6	0	0	0	0	0	0	0	0	0
600	650	15	8	2	0	0	0	0	0	0	0	0
650	700	17	11	4	0	0	0	0	0	0	0	0
700	750	19	13	6	0	0	0	0	0	0	0	0
750	800	22	15	9	2	0	0	0	0	0	0	0
800	850	24	18	11	4	0	0	0	0	0	0	0
850	900	26	20	13	7	0	0	0	0	0	0	0
900	950	29	22	16	9	2	0	0	0	0	0	0
950	1,000	31	24	18	11	5	0	0	0	0	0	0
1,000	1,050	33	27	20	14	7	0	0	0	0	0	0
1,050	1,100	36	29	23	16	9	3	0	0	0	0	0
1,100	1,150	38	31	25	18	12	5	0	0	0	0	0
1,150	1,200	40	34	27	21	14	7	1	0	0	0	0
1,200	1,250	43	36	29	23	16	10	3	0	0	0	0
1,250	1,300	45	38	32	25	19	12	5	0	0	0	0
1,300	1,350	47	41	34	28	21	14	8	1	0	0	0
1,350	1,400	50	43	36	30	23	17	10	3	0	0	0
1,400	1,450	52	45	39	32	26	19	12	6	0	0	0
1,450	1,500	54	48	41	34	28	21	15	8	2	0	0
1,500	1,550	57	50	43	37	30	24	17	10	4	0	0
1,550	1,600	59	52	46	39	32	26	19	13	6	0	0
1,600	1,650	61	55	48	41	35	28	22	15	8	2	0
1,650	1,700	63	57	50	44	37	31	24	17	11	4	0
1,700	1,750	66	59	53	46	39	33	26	20	13	6	0
1,750	1,800	68	62	55	48	42	35	29	22	15	9	2
1,800	1,850	70	64	57	51	44	37	31	24	18	11	5
1,850	1,900	73	66	60	53	46	40	33	27	20	13	7
1,900	1,950	75	68	62	55	49	42	36	29	22	16	9
1,950	2,000	77	71	64	58	51	44	38	31	25	18	11
2,000	2,050	80	73	67	60	53	47	40	34	27	20	14
2,050	2,100	82	75	69	62	56	49	42	36	29	23	16
2,100	2,150	84	78	71	65	58	51	45	38	32	25	18
2,150	2,200	87	80	73	67	60	54	47	41	34	27	21
2,200	2,250	89	82	76	69	63	56	49	43	36	30	23
2,250	2,300	91	85	78	71	65	58	52	45	39	32	25
2,300	2,350	94	87	80	74	67	61	54	47	41	34	28
2,350	2,400	96	89	83	76	70	63	56	50	43	37	30
2,400	2,450	98	92	85	78	72	65	59	52	45	39	32
2,450	2,500	101	94	87	81	74	68	61	54	48	41	35
2,500	2,550	103	96	90	83	76	70	63	57	50	44	37
2,550	2,600	105	99	92	85	79	72	66	59	52	46	39
2,600	2,650	107	101	94	88	81	75	68	61	55	48	42
2,650	2,700	110	103	97	90	83	77	70	64	57	50	44
2,700	2,750	112	106	99	92	86	79	73	66	59	53	46
2,750	2,800	114	108	101	95	88	81	75	68	62	55	49
2,800	2,850	117	110	104	97	90	84	77	71	64	57	51
2,850	2,900	119	112	106	99	93	86	80	73	66	60	53
2,900	2,950	121	115	108	102	95	88	82	75	69	62	55
2,950	3,000	124	117	110	104	97	91	84	78	71	64	58
3,000	3,050	126	119	113	106	100	93	86	80	73	67	60
3,050	3,100	128	122	115	109	102	95	89	82	76	69	62
3,100	3,150	131	124	117	111	104	98	91	84	78	71	65
3,150	3,200	133	126	120	113	107	100	93	87	80	74	67
		4.63 percent of the excess over \$3,200 plus										
3,200 and over		134	128	121	114	108	101	95	88	81	75	68

Semi-Monthly Payroll Period--Single Persons (for wages paid on or after January 1, 2011)

Wages are		and the number of withholding allowances claimed is:										
at least	less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is:										
\$0	\$150	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
150	200	4	0	0	0	0	0	0	0	0	0	0
200	250	6	0	0	0	0	0	0	0	0	0	0
250	300	9	2	0	0	0	0	0	0	0	0	0
300	350	11	4	0	0	0	0	0	0	0	0	0
350	400	13	6	0	0	0	0	0	0	0	0	0
400	450	16	8	1	0	0	0	0	0	0	0	0
450	500	18	11	4	0	0	0	0	0	0	0	0
500	550	20	13	6	0	0	0	0	0	0	0	0
550	600	23	15	8	1	0	0	0	0	0	0	0
600	650	25	18	11	3	0	0	0	0	0	0	0
650	700	27	20	13	6	0	0	0	0	0	0	0
700	750	30	22	15	8	1	0	0	0	0	0	0
750	800	32	25	18	10	3	0	0	0	0	0	0
800	850	34	27	20	13	6	0	0	0	0	0	0
850	900	36	29	22	15	8	1	0	0	0	0	0
900	950	39	32	25	17	10	3	0	0	0	0	0
950	1,000	41	34	27	20	13	5	0	0	0	0	0
1,000	1,050	43	36	29	22	15	8	1	0	0	0	0
1,050	1,100	46	39	31	24	17	10	3	0	0	0	0
1,100	1,150	48	41	34	27	19	12	5	0	0	0	0
1,150	1,200	50	43	36	29	22	15	8	0	0	0	0
1,200	1,250	53	46	38	31	24	17	10	3	0	0	0
1,250	1,300	55	48	41	34	26	19	12	5	0	0	0
1,300	1,350	57	50	43	36	29	22	14	7	0	0	0
1,350	1,400	60	52	45	38	31	24	17	10	3	0	0
1,400	1,450	62	55	48	41	33	26	19	12	5	0	0
1,450	1,500	64	57	50	43	36	29	21	14	7	0	0
1,500	1,550	67	59	52	45	38	31	24	17	9	2	0
1,550	1,600	69	62	55	47	40	33	26	19	12	5	0
1,600	1,650	71	64	57	50	43	35	28	21	14	7	0
1,650	1,700	74	66	59	52	45	38	31	24	16	9	2
1,700	1,750	76	69	62	54	47	40	33	26	19	12	4
1,750	1,800	78	71	64	57	50	42	35	28	21	14	7
1,800	1,850	80	73	66	59	52	45	38	30	23	16	9
1,850	1,900	83	76	68	61	54	47	40	33	26	19	11
1,900	1,950	85	78	71	64	57	49	42	35	28	21	14
1,950	2,000	87	80	73	66	59	52	45	37	30	23	16
2,000	2,050	90	83	75	68	61	54	47	40	33	25	18
2,050	2,100	92	85	78	71	63	56	49	42	35	28	21
2,100	2,150	94	87	80	73	66	59	52	44	37	30	23
2,150	2,200	97	90	82	75	68	61	54	47	40	32	25
2,200	2,250	99	92	85	78	70	63	56	49	42	35	28
2,250	2,300	101	94	87	80	73	66	58	51	44	37	30
2,300	2,350	104	96	89	82	75	68	61	54	46	39	32
2,350	2,400	106	99	92	84	77	70	63	56	49	42	35
2,400	2,450	108	101	94	87	80	73	65	58	51	44	37
2,450	2,500	111	103	96	89	82	75	68	61	53	46	39
2,500	2,550	113	106	99	91	84	77	70	63	56	49	41
2,550	2,600	115	108	101	94	87	79	72	65	58	51	44
2,600	2,650	117	110	103	96	89	82	75	68	60	53	46
2,650	2,700	120	113	106	98	91	84	77	70	63	56	48
2,700	2,750	122	115	108	101	94	86	79	72	65	58	51
2,750	2,800	124	117	110	103	96	89	82	74	67	60	53
2,800	2,850	127	120	112	105	98	91	84	77	70	63	55
2,850	2,900	129	122	115	108	101	93	86	79	72	65	58
2,900	2,950	131	124	117	110	103	96	89	81	74	67	60
2,950	3,000	134	127	119	112	105	98	91	84	77	69	62
3,000	3,050	136	129	122	115	107	100	93	86	79	72	65
		4.63 percent of the excess over \$3,050 plus										
3,050 and over		137	130	123	116	109	101	94	87	80	73	66

Semi-Monthly Payroll Period--Married Persons (for wages paid on or after January 1, 2011)

Wages are		and the number of withholding allowances claimed is:										
at least	less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is:										
\$0	\$350	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
350	400	2	0	0	0	0	0	0	0	0	0	0
400	450	4	0	0	0	0	0	0	0	0	0	0
450	500	7	0	0	0	0	0	0	0	0	0	0
500	550	9	2	0	0	0	0	0	0	0	0	0
550	600	11	4	0	0	0	0	0	0	0	0	0
600	650	14	7	0	0	0	0	0	0	0	0	0
650	700	16	9	2	0	0	0	0	0	0	0	0
700	750	18	11	4	0	0	0	0	0	0	0	0
750	800	21	14	6	0	0	0	0	0	0	0	0
800	850	23	16	9	2	0	0	0	0	0	0	0
850	900	25	18	11	4	0	0	0	0	0	0	0
900	950	28	20	13	6	0	0	0	0	0	0	0
950	1,000	30	23	16	8	1	0	0	0	0	0	0
1,000	1,050	32	25	18	11	4	0	0	0	0	0	0
1,050	1,100	35	27	20	13	6	0	0	0	0	0	0
1,100	1,150	37	30	23	15	8	1	0	0	0	0	0
1,150	1,200	39	32	25	18	11	3	0	0	0	0	0
1,200	1,250	41	34	27	20	13	6	0	0	0	0	0
1,250	1,300	44	37	30	22	15	8	1	0	0	0	0
1,300	1,350	46	39	32	25	18	10	3	0	0	0	0
1,350	1,400	48	41	34	27	20	13	6	0	0	0	0
1,400	1,450	51	44	36	29	22	15	8	1	0	0	0
1,450	1,500	53	46	39	32	25	17	10	3	0	0	0
1,500	1,550	55	48	41	34	27	20	13	5	0	0	0
1,550	1,600	58	51	43	36	29	22	15	8	1	0	0
1,600	1,650	60	53	46	39	31	24	17	10	3	0	0
1,650	1,700	62	55	48	41	34	27	19	12	5	0	0
1,700	1,750	65	57	50	43	36	29	22	15	8	0	0
1,750	1,800	67	60	53	46	38	31	24	17	10	3	0
1,800	1,850	69	62	55	48	41	34	26	19	12	5	0
1,850	1,900	72	64	57	50	43	36	29	22	14	7	0
1,900	1,950	74	67	60	52	45	38	31	24	17	10	3
1,950	2,000	76	69	62	55	48	41	33	26	19	12	5
2,000	2,050	79	71	64	57	50	43	36	29	21	14	7
2,050	2,100	81	74	67	59	52	45	38	31	24	17	9
2,100	2,150	83	76	69	62	55	47	40	33	26	19	12
2,150	2,200	85	78	71	64	57	50	43	35	28	21	14
2,200	2,250	88	81	74	66	59	52	45	38	31	24	16
2,250	2,300	90	83	76	69	62	54	47	40	33	26	19
2,300	2,350	92	85	78	71	64	57	50	42	35	28	21
2,350	2,400	95	88	80	73	66	59	52	45	38	30	23
2,400	2,450	97	90	83	76	68	61	54	47	40	33	26
2,450	2,500	99	92	85	78	71	64	57	49	42	35	28
2,500	2,550	102	95	87	80	73	66	59	52	45	37	30
2,550	2,600	104	97	90	83	75	68	61	54	47	40	33
2,600	2,650	106	99	92	85	78	71	63	56	49	42	35
2,650	2,700	109	101	94	87	80	73	66	59	52	44	37
2,700	2,750	111	104	97	90	82	75	68	61	54	47	40
2,750	2,800	113	106	99	92	85	78	70	63	56	49	42
2,800	2,850	116	108	101	94	87	80	73	66	58	51	44
2,850	2,900	118	111	104	96	89	82	75	68	61	54	46
2,900	2,950	120	113	106	99	92	84	77	70	63	56	49
2,950	3,000	123	115	108	101	94	87	80	73	65	58	51
3,000	3,050	125	118	111	103	96	89	82	75	68	61	53
3,050	3,100	127	120	113	106	99	91	84	77	70	63	56
3,100	3,150	129	122	115	108	101	94	87	79	72	65	58
3,150	3,200	132	125	117	110	103	96	89	82	75	68	60
3,200	3,250	134	127	120	113	106	98	91	84	77	70	63
		4.63 percent of the excess over \$3,250 plus										
3,250	and over	135	128	121	114	107	100	92	85	78	71	64

Monthly Payroll Period--Single Persons (for wages paid on or after January 1, 2011)

Wages are		and the number of withholding allowances claimed is:										
at least	less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is:										
\$0	\$200	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
200	300	3	0	0	0	0	0	0	0	0	0	0
300	400	8	0	0	0	0	0	0	0	0	0	0
400	500	13	0	0	0	0	0	0	0	0	0	0
500	600	17	3	0	0	0	0	0	0	0	0	0
600	700	22	8	0	0	0	0	0	0	0	0	0
700	800	27	12	0	0	0	0	0	0	0	0	0
800	900	31	17	3	0	0	0	0	0	0	0	0
900	1,000	36	22	7	0	0	0	0	0	0	0	0
1,000	1,100	41	26	12	0	0	0	0	0	0	0	0
1,100	1,200	45	31	17	2	0	0	0	0	0	0	0
1,200	1,300	50	35	21	7	0	0	0	0	0	0	0
1,300	1,400	54	40	26	12	0	0	0	0	0	0	0
1,400	1,500	59	45	30	16	2	0	0	0	0	0	0
1,500	1,600	64	49	35	21	7	0	0	0	0	0	0
1,600	1,700	68	54	40	25	11	0	0	0	0	0	0
1,700	1,800	73	59	44	30	16	2	0	0	0	0	0
1,800	1,900	78	63	49	35	20	6	0	0	0	0	0
1,900	2,000	82	68	54	39	25	11	0	0	0	0	0
2,000	2,100	87	73	58	44	30	15	1	0	0	0	0
2,100	2,200	91	77	63	49	34	20	6	0	0	0	0
2,200	2,300	96	82	68	53	39	25	10	0	0	0	0
2,300	2,400	101	86	72	58	44	29	15	1	0	0	0
2,400	2,500	105	91	77	63	48	34	20	5	0	0	0
2,500	2,600	110	96	81	67	53	39	24	10	0	0	0
2,600	2,700	115	100	86	72	57	43	29	15	0	0	0
2,700	2,800	119	105	91	76	62	48	34	19	5	0	0
2,800	2,900	124	110	95	81	67	52	38	24	10	0	0
2,900	3,000	128	114	100	86	71	57	43	29	14	0	0
3,000	3,100	133	119	105	90	76	62	47	33	19	5	0
3,100	3,200	138	123	109	95	81	66	52	38	24	9	0
3,200	3,300	142	128	114	100	85	71	57	42	28	14	0
3,300	3,400	147	133	118	104	90	76	61	47	33	19	4
3,400	3,500	152	137	123	109	95	80	66	52	37	23	9
3,500	3,600	156	142	128	113	99	85	71	56	42	28	14
3,600	3,700	161	147	132	118	104	90	75	61	47	32	18
3,700	3,800	166	151	137	123	108	94	80	66	51	37	23
3,800	3,900	170	156	142	127	113	99	84	70	56	42	27
3,900	4,000	175	161	146	132	118	103	89	75	61	46	32
4,000	4,100	179	165	151	137	122	108	94	79	65	51	37
4,100	4,200	184	170	155	141	127	113	98	84	70	56	41
4,200	4,300	189	174	160	146	132	117	103	89	74	60	46
4,300	4,400	193	179	165	150	136	122	108	93	79	65	51
4,400	4,500	198	184	169	155	141	127	112	98	84	69	55
4,500	4,600	203	188	174	160	145	131	117	103	88	74	60
4,600	4,700	207	193	179	164	150	136	122	107	93	79	64
4,700	4,800	212	198	183	169	155	140	126	112	98	83	69
4,800	4,900	216	202	188	174	159	145	131	117	102	88	74
4,900	5,000	221	207	193	178	164	150	135	121	107	93	78
5,000	5,100	226	211	197	183	169	154	140	126	112	97	83
5,100	5,200	230	216	202	188	173	159	145	130	116	102	88
5,200	5,300	235	221	206	192	178	164	149	135	121	106	92
5,300	5,400	240	225	211	197	182	168	154	140	125	111	97
5,400	5,500	244	230	216	201	187	173	159	144	130	116	101
5,500	5,600	249	235	220	206	192	177	163	149	135	120	106
5,600	5,700	253	239	225	211	196	182	168	154	139	125	111
5,700	5,800	258	244	230	215	201	187	172	158	144	130	115
5,800	5,900	263	248	234	220	206	191	177	163	149	134	120
5,900	6,000	267	253	239	225	210	196	182	167	153	139	125
6,000 and over		4.63 percent of the excess over \$6,000 plus										
		270	255	241	227	213	198	184	170	155	141	127

Monthly Payroll Period--Married Persons (for wages paid on or after January 1, 2011)

Wages are		and the number of withholding allowances claimed is:										
at least	less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is:										
\$0	\$700	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
700	800	4	0	0	0	0	0	0	0	0	0	0
800	900	9	0	0	0	0	0	0	0	0	0	0
900	1,000	14	0	0	0	0	0	0	0	0	0	0
1,000	1,100	18	4	0	0	0	0	0	0	0	0	0
1,100	1,200	23	8	0	0	0	0	0	0	0	0	0
1,200	1,300	27	13	0	0	0	0	0	0	0	0	0
1,300	1,400	32	18	3	0	0	0	0	0	0	0	0
1,400	1,500	37	22	8	0	0	0	0	0	0	0	0
1,500	1,600	41	27	13	0	0	0	0	0	0	0	0
1,600	1,700	46	32	17	3	0	0	0	0	0	0	0
1,700	1,800	51	36	22	8	0	0	0	0	0	0	0
1,800	1,900	55	41	27	12	0	0	0	0	0	0	0
1,900	2,000	60	46	31	17	3	0	0	0	0	0	0
2,000	2,100	64	50	36	22	7	0	0	0	0	0	0
2,100	2,200	69	55	41	26	12	0	0	0	0	0	0
2,200	2,300	74	59	45	31	17	2	0	0	0	0	0
2,300	2,400	78	64	50	35	21	7	0	0	0	0	0
2,400	2,500	83	69	54	40	26	12	0	0	0	0	0
2,500	2,600	88	73	59	45	30	16	2	0	0	0	0
2,600	2,700	92	78	64	49	35	21	7	0	0	0	0
2,700	2,800	97	83	68	54	40	25	11	0	0	0	0
2,800	2,900	101	87	73	59	44	30	16	2	0	0	0
2,900	3,000	106	92	78	63	49	35	20	6	0	0	0
3,000	3,100	111	96	82	68	54	39	25	11	0	0	0
3,100	3,200	115	101	87	73	58	44	30	15	1	0	0
3,200	3,300	120	106	91	77	63	49	34	20	6	0	0
3,300	3,400	125	110	96	82	68	53	39	25	10	0	0
3,400	3,500	129	115	101	86	72	58	44	29	15	1	0
3,500	3,600	134	120	105	91	77	63	48	34	20	5	0
3,600	3,700	139	124	110	96	81	67	53	39	24	10	0
3,700	3,800	143	129	115	100	86	72	57	43	29	15	0
3,800	3,900	148	133	119	105	91	76	62	48	34	19	5
3,900	4,000	152	138	124	110	95	81	67	52	38	24	10
4,000	4,100	157	143	128	114	100	86	71	57	43	29	14
4,100	4,200	162	147	133	119	105	90	76	62	47	33	19
4,200	4,300	166	152	138	123	109	95	81	66	52	38	24
4,300	4,400	171	157	142	128	114	100	85	71	57	42	28
4,400	4,500	176	161	147	133	118	104	90	76	61	47	33
4,500	4,600	180	166	152	137	123	109	95	80	66	52	37
4,600	4,700	185	171	156	142	128	113	99	85	71	56	42
4,700	4,800	189	175	161	147	132	118	104	90	75	61	47
4,800	4,900	194	180	166	151	137	123	108	94	80	66	51
4,900	5,000	199	184	170	156	142	127	113	99	84	70	56
5,000	5,100	203	189	175	161	146	132	118	103	89	75	61
5,100	5,200	208	194	179	165	151	137	122	108	94	79	65
5,200	5,300	213	198	184	170	155	141	127	113	98	84	70
5,300	5,400	217	203	189	174	160	146	132	117	103	89	74
5,400	5,500	222	208	193	179	165	150	136	122	108	93	79
5,500	5,600	226	212	198	184	169	155	141	127	112	98	84
5,600	5,700	231	217	203	188	174	160	145	131	117	103	88
5,700	5,800	236	221	207	193	179	164	150	136	122	107	93
5,800	5,900	240	226	212	198	183	169	155	140	126	112	98
5,900	6,000	245	231	216	202	188	174	159	145	131	117	102
6,000	6,100	250	235	221	207	193	178	164	150	135	121	107
6,100	6,200	254	240	226	211	197	183	169	154	140	126	112
6,200	6,300	259	245	230	216	202	188	173	159	145	130	116
6,300	6,400	264	249	235	221	206	192	178	164	149	135	121
6,400	6,500	268	254	240	225	211	197	182	168	154	140	125
		4.63 percent of the excess over \$6,500 plus										
6,500	and over	270	256	242	228	213	199	185	171	156	142	128

Daily Payroll Period--Single Persons (for wages paid on or after January 1, 2011)												
Wages are		and the number of withholding allowances claimed is:										
at least	less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is:										
\$0	\$20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	30	1	0	0	0	0	0	0	0	0	0	0
30	40	1	1	0	0	0	0	0	0	0	0	0
40	50	2	1	1	0	0	0	0	0	0	0	0
50	60	2	2	1	1	0	0	0	0	0	0	0
60	70	3	2	2	1	1	0	0	0	0	0	0
70	80	3	3	2	2	1	1	0	0	0	0	0
80	90	4	3	3	2	2	1	1	0	0	0	0
90	100	4	4	3	3	2	2	1	1	0	0	0
100	110	5	4	4	3	3	2	2	1	1	0	0
110	120	5	5	4	4	3	3	2	2	1	1	0
120	130	6	5	5	4	4	3	3	2	2	1	1
130	140	6	6	5	5	4	4	3	3	2	2	1
140	150	6	6	6	5	5	4	4	3	3	2	2
150	160	7	6	6	6	5	5	4	4	3	3	2
160	170	7	7	6	6	5	5	5	4	4	3	3
170	180	8	7	7	6	6	5	5	5	4	4	3
180	190	8	8	7	7	6	6	5	5	5	4	4
190	200	9	8	8	7	7	6	6	5	5	5	4
200	210	9	9	8	8	7	7	6	6	5	5	5
210	220	10	9	9	8	8	7	7	6	6	5	5
220	230	10	10	9	9	8	8	7	7	6	6	5
230	240	11	10	10	9	9	8	8	7	7	6	6
240	250	11	11	10	10	9	9	8	8	7	7	6
250	260	12	11	11	10	10	9	9	8	8	7	7
260	270	12	12	11	11	10	10	9	9	8	8	7
270	280	12	12	12	11	11	10	10	9	9	8	8
280	290	13	12	12	12	11	11	10	10	9	9	8
290	300	13	13	12	12	12	11	11	10	10	9	9
300	310	14	13	13	12	12	12	11	11	10	10	9
310	320	14	14	13	13	12	12	12	11	11	10	10
320	330	15	14	14	13	13	12	12	11	11	11	10
330	340	15	15	14	14	13	13	12	12	11	11	11
340	350	16	15	15	14	14	13	13	12	12	11	11
350	360	16	16	15	15	14	14	13	13	12	12	11
360	370	17	16	16	15	15	14	14	13	13	12	12
370	380	17	17	16	16	15	15	14	14	13	13	12
380	390	18	17	17	16	16	15	15	14	14	13	13
390	400	18	18	17	17	16	16	15	15	14	14	13
400	410	18	18	18	17	17	16	16	15	15	14	14
410	420	19	18	18	18	17	17	16	16	15	15	14
420	430	19	19	18	18	18	17	17	16	16	15	15
430	440	20	19	19	18	18	18	17	17	16	16	15
440	450	20	20	19	19	18	18	18	17	17	16	16
450	460	21	20	20	19	19	18	18	18	17	17	16
460	470	21	21	20	20	19	19	18	18	18	17	17
470	480	22	21	21	20	20	19	19	18	18	18	17
480	490	22	22	21	21	20	20	19	19	18	18	17
490	500	23	22	22	21	21	20	20	19	19	18	18
500	510	23	23	22	22	21	21	20	20	19	19	18
510	520	24	23	23	22	22	21	21	20	20	19	19
520	530	24	24	23	23	22	22	21	21	20	20	19
530	540	25	24	24	23	23	22	22	21	21	20	20
540	550	25	24	24	24	23	23	22	22	21	21	20
550	560	25	25	24	24	24	23	23	22	22	21	21
560	570	26	25	25	24	24	24	23	23	22	22	21
570	580	26	26	25	25	24	24	24	23	23	22	22
580	590	27	26	26	25	25	24	24	24	23	23	22
590	600	27	27	26	26	25	25	24	24	24	23	23
600 and over		4.63 percent of the excess over \$600 plus										
600 and over		28	27	27	26	26	25	25	24	24	23	23

Daily Payroll Period--Married Persons (for wages paid on or after January 1, 2011)

Wages are		and the number of withholding allowances claimed is:										
at least	less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is:										
\$0	\$40	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40	50	1	1	0	0	0	0	0	0	0	0	0
50	60	2	1	1	0	0	0	0	0	0	0	0
60	70	2	2	1	1	0	0	0	0	0	0	0
70	80	2	2	2	1	1	0	0	0	0	0	0
80	90	3	2	2	2	1	1	0	0	0	0	0
90	100	3	3	2	2	2	1	1	0	0	0	0
100	110	4	3	3	2	2	2	1	1	0	0	0
110	120	4	4	3	3	2	2	2	1	1	0	0
120	130	5	4	4	3	3	2	2	1	1	1	0
130	140	5	5	4	4	3	3	2	2	1	1	1
140	150	6	5	5	4	4	3	3	2	2	1	1
150	160	6	6	5	5	4	4	3	3	2	2	1
160	170	7	6	6	5	5	4	4	3	3	2	2
170	180	7	7	6	6	5	5	4	4	3	3	2
180	190	8	7	7	6	6	5	5	4	4	3	3
190	200	8	8	7	7	6	6	5	5	4	4	3
200	210	8	8	8	7	7	6	6	5	5	4	4
210	220	9	8	8	8	7	7	6	6	5	5	4
220	230	9	9	8	8	8	7	7	6	6	5	5
230	240	10	9	9	8	8	8	7	7	6	6	5
240	250	10	10	9	9	8	8	8	7	7	6	6
250	260	11	10	10	9	9	8	8	8	7	7	6
260	270	11	11	10	10	9	9	8	8	8	7	7
270	280	12	11	11	10	10	9	9	8	8	8	7
280	290	12	12	11	11	10	10	9	9	8	8	7
290	300	13	12	12	11	11	10	10	9	9	8	8
300	310	13	13	12	12	11	11	10	10	9	9	8
310	320	14	13	13	12	12	11	11	10	10	9	9
320	330	14	14	13	13	12	12	11	11	10	10	9
330	340	15	14	14	13	13	12	12	11	11	10	10
340	350	15	15	14	14	13	13	12	12	11	11	10
350	360	15	15	14	14	14	13	13	12	12	11	11
360	370	16	15	15	14	14	14	13	13	12	12	11
370	380	16	16	15	15	14	14	14	13	13	12	12
380	390	17	16	16	15	15	14	14	14	13	13	12
390	400	17	17	16	16	15	15	14	14	14	13	13
400	410	18	17	17	16	16	15	15	14	14	14	13
410	420	18	18	17	17	16	16	15	15	14	14	14
420	430	19	18	18	17	17	16	16	15	15	14	14
430	440	19	19	18	18	17	17	16	16	15	15	14
440	450	20	19	19	18	18	17	17	16	16	15	15
450	460	20	20	19	19	18	18	17	17	16	16	15
460	470	21	20	20	19	19	18	18	17	17	16	16
470	480	21	21	20	20	19	19	18	18	17	17	16
480	490	21	21	21	20	20	19	19	18	18	17	17
490	500	22	21	21	21	20	20	19	19	18	18	17
500	510	22	22	21	21	21	20	20	19	19	18	18
510	520	23	22	22	21	21	20	20	20	19	19	18
520	530	23	23	22	22	21	21	20	20	20	19	19
530	540	24	23	23	22	22	21	21	20	20	20	19
540	550	24	24	23	23	22	22	21	21	20	20	20
550	560	25	24	24	23	23	22	22	21	21	20	20
560	570	25	25	24	24	23	23	22	22	21	21	20
570	580	26	25	25	24	24	23	23	22	22	21	21
580	590	26	26	25	25	24	24	23	23	22	22	21
590	600	27	26	26	25	25	24	24	23	23	22	22
600	610	27	27	26	26	25	25	24	24	23	23	22
610	620	27	27	27	26	26	25	25	24	24	23	23
620 and over		4.63 percent of the excess over \$620 plus										
620 and over		28	27	27	26	26	25	25	24	24	23	23

Percentage Method of Withholding

The following tables are provided for employers who choose to use the percentage method of determining the amount of Colorado income tax to be withheld:

To find the tax:

1. Use the employee's gross pay for the payroll period.
2. Using the **Allowance Table on page 23**, subtract the withholding allowance shown for the number of allowances claimed from the employee's gross pay to derive **adjusted wages**.

3. Determine the withholding tax on the **adjusted wages** by referring to the appropriate **Percentage Withholding Table on page 23**.

You may determine the tax to be withheld on the basis of annualized wages (using the Percentage-Method formulas for annual payroll periods) and then prorate the tax on the basis of the payroll period actually used.

Example: The withholding for a married employee who claims three allowances and is paid \$4,255 monthly would be calculated as follows using the Percentage Method:

Gross pay.....	\$ 4,255
Subtract value of 3 allowances	<u>– 924</u>
Adjusted wage	3,331
From Percentage Withholding Table	<u>– 658</u>
.....	2,673
Multiply by 4.63%.....	x <u>.0463</u>
Proper Amount of Withholding	\$ 124

Allowance Table

If the number of withholding allowances is:	And wages are paid					
	Weekly	Biweekly	Semimonthly	Monthly	Annually	Daily
	The total amount of withholding allowance for the payroll period is:					
0	\$0	\$0	\$0	\$0	\$0	\$0
1	71	142	154	308	3700	10
2	142	284	308	616	7,400	20
3	213	426	462	924	11,100	30
4	284	568	616	1,232	14,800	40
5	355	710	770	1,540	18,500	50
6	426	852	924	1,848	22,200	60
7	497	994	1,078	2,156	25,900	70
8	568	1136	1,232	2,464	29,600	80
9	639	1278	1,386	2,772	33,300	90
10	710	1420	1,540	3,080	37,000	100
Over 10	Multiply the number of allowances claimed by the amount for one withholding allowance in the appropriate payroll period.					

Percentage Withholding Tables

Single Person

If the amount of adjusted wages is: The amount of income tax to be withheld is:

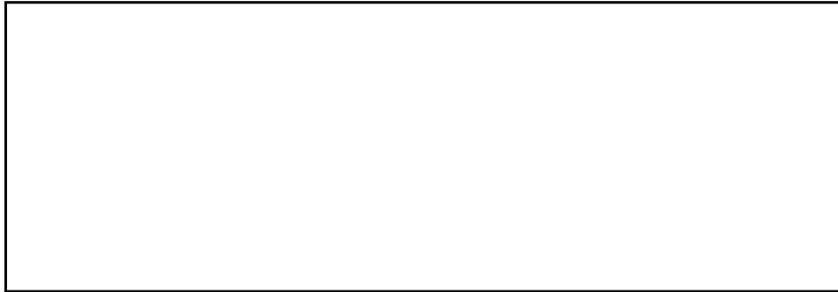
Weekly Payroll Period:	
\$40 or less	\$0
More than \$40	4.63% of the excess over \$40
Biweekly Payroll Period:	
\$81 or less	\$0
More than \$81	4.63% of the excess over \$81
Semimonthly Payroll Period:	
\$88 or less	\$0
More than \$88	4.63% of the excess over \$88
Monthly Payroll Period:	
\$175 or less	\$0
More than \$175	4.63% of the excess over \$175
Annual Payroll Period:	
\$2,100 or less	\$0
More than \$2,100	4.63% of the excess over \$2,100
Daily Payroll Period:	
\$6 or less	\$0
More than \$6	4.63% of the excess over \$6

Married Person

If the amount of adjusted wages is: The amount of income tax to be withheld is:

Weekly Payroll Period:	
\$152 or less	\$0
More than \$152	4.63% of the excess over \$152
Biweekly Payroll Period:	
\$304 or less	\$0
More than \$304	4.63% of the excess over \$304
Semimonthly Payroll Period:	
\$329 or less	\$0
More than \$329	4.63% of the excess over \$329
Monthly Payroll Period:	
\$658 or less	\$0
More than \$658	4.63% of the excess over \$658
Annual Payroll Period:	
\$7,900 or less	\$0
More than \$7,900	4.63% of the excess over \$7,900
Daily Payroll Period:	
\$22 or less	\$0
More than \$22	4.63% of the excess over \$22

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Colorado Department of Revenue Taxpayer Service Centers

Colorado Springs Regional Service Center

Market Center Shopping Center
2447 N. Union Blvd.
Colorado Springs, CO 80909

Denver Service Center

1375 Sherman Street, Room 112

Fort Collins Regional Service Center

1121 W. Prospect Rd., Building D

Grand Junction Service Center

222 S. 6th Street, Room 208

Pueblo Service Center

827 W. 4th Street, Room A
Pueblo, CO 81003

MAIL TO: Department of Revenue
1375 Sherman Street
Denver, CO 80261-0009

These centers are open for walk-in assistance 8 a.m. to 4:30 p.m., Monday through Friday.

Free Tax Classes

The Colorado Department of Revenue conducts classes about state sales and wage withholding taxes. Class content is available online if you cannot attend in person. To register for classes or take a class online, visit www.TaxSeminars.state.co.us



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